

**VALUE ADJUSTMENT BOARD MEETING**  
**Final Certification of the 2021 Tax Rolls**  
Clerk's Conference Room  
315 Court Street, 4<sup>th</sup> Floor, Clearwater, FL 33756  
**Wednesday, March 9, 2022**  
**9:00 A.M.**

<b><u>Agenda</u></b>	<b><u>Page No.</u></b>
1. Welcome and Roll Call	
2. Select the Chair and Vice-Chair for the 2022 VAB Cycle	
3. Citizens Who Wish to Comment on the VAB Process	
4. Approval of the Minutes for the VAB meeting of October 6, 2021 .....	2
5. Final Action on Special Magistrates' Recommended Decisions for VAB 2021 .....	7
6. 2021 VAB Final Impact Notice .....	8
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8. Selection of dates to hold the VAB Organizational Meeting and the Certification of the Tax Rolls Meeting .....	15
9. Potential revision to petition forms (DR-486, DR-486PORT and DR-486MU) beginning with the 2023 Value Adjustment Board season .....	16
10. Pending Litigation Regarding Petition 2019-0001, <i>In the District Court of Appeal of the State of Florida Second District, Case No. 2D21-2972</i> .....	42
11. Statistical Information – Past Three Years .....	43
12. Other Business .....	45
13. Adjournment	

**Agenda Item No. 4**

This agenda item is for the approval of the minutes from the VAB meeting held October 6, 2021.

Value Adjustment Board  
Pinellas County  
October 6, 2021 Meeting Minutes

The Pinellas County Value Adjustment Board (VAB) met in regular session at 9:01 AM on this date in the Clerk's Fourth Floor Conference Room at the Pinellas County Courthouse, 315 Court Street, Clearwater, Florida.

Present

Dave Eggers, Chair, County Commissioner  
Rene Flowers, Vice-Chair, County Commissioner (late arrival)  
Michael A.J. Bindman, Citizen Appointee (School Board)  
Carol Cook, School Board Member  
Frank L. Makowski, Citizen Appointee (Board of County Commissioners)

Others Present

Ken Burke, Clerk of the Circuit Court and Comptroller  
Katherine Carpenter, Manager, Board Records  
Rinky Parwani, VAB Counsel  
Sarah Rathke, Board Reporter  
Other interested individuals

**CALL TO ORDER**

Chair Eggers called the meeting to order at 9:01 AM.

**WELCOME AND ROLL CALL**

Upon the Chair's request, Pinellas County Property Appraiser Mike Twitty led the Board in the Pledge of Allegiance; whereupon, those in attendance introduced themselves.

**CITIZENS WISHING TO ADDRESS THE VAB**

No citizens appeared to address the Board.

**APPROVAL OF MINUTES OF MEETING OF JULY 14, 2021**

Mr. Bindman made a motion to approve the meeting minutes of July 14, 2021. The motion was seconded by Ms. Cook and carried unanimously.

*Commissioner Flowers entered the meeting at 9:03 AM.*

## **APPROVAL OF THE FIRST CERTIFICATION OF THE 2021 TAX ROLLS**

Ms. Carpenter indicated that information pertaining to the tax rolls for tangible personal property and real property is located in the agenda packet. Ms. Cook made a motion to approve the first certification of the 2021 tax rolls. The motion was seconded by Mr. Bindman and carried unanimously.

## **ADA REMEDIATION OF POSTED DOCUMENTS RELATING TO VAB**

Mr. Burke provided background information regarding a lawsuit against Pinellas County and a subsequent agreement that requires documents found on the Clerk's and other County websites be compliant with the Americans with Disabilities Act (ADA). He clarified that staff has defined compliance as a best effort to provide reasonable accommodation for persons with disabilities.

Referring to documents contained in the agenda packet, Mr. Burke presented the following four options regarding the remediation of VAB documents for compliance and the associated costs:

- **Option One:** Remediate all historical documents on the website at the approximate cost of \$25,536.00; approve the remediation of all future documents to be posted on the website at the approximate annual cost of \$1,714.00; and make a legislative determination to not remediate the VAB hearing schedule as remediating the schedule would be technically infeasible.
- **Option Two:** Remove all documents from the website with the exception of those which are required to be posted under rules or statutes; remediate existing documents that are legally required to be posted at the approximate cost of \$214.00; remediate future documents that are legally required to be posted at the approximate annual cost of \$214.00; and make a legislative determination to not remediate the VAB hearing schedule.
- **Option Three:** Post and remediate only the previous VAB season and this year's documents on the website at the approximate cost of \$9,007.00, removing older documents from the website; approve the remediation of all future documents to be posted on the website at the approximate annual cost of \$1,714.00; and make a legislative determination to not remediate the VAB hearing schedule.

- **Option Four:** Keep the historical documents posted on the website, making a legislative determination that remediating historical documents would be costly and technically infeasible; approve the remediation of all future documents to be posted on the website at the approximate annual cost of \$1,714.00; and make a legislative determination to not remediate the VAB hearing schedule.

Mr. Burke related that he recommends that the Board strongly consider Option Four; and that Option One is not in the best interest of taxpayers as it would involve a cost of approximately 20% of the VAB's budget. He noted that under Option Four, if a person were to contact the Clerk's Office with regard to a historical record, staff would ensure that the document is remediated at that time. Responding to queries and comments by the members, he indicated that the number of VAB-related record requests are limited; and that the County has hired an employee dedicated to ensuring ADA compliance.

Responding to queries by Mr. Makowski, Mr. Twitty provided information regarding his office's remediation efforts, indicating that staff is building a new website in the hopes of it being as ADA compliant as possible; and that documents are being remediated internally.

Ms. Carpenter provided information relating to the potential remediation start date and the historical record-keeping period, and clarified that in each option there is a requirement to make a legislative determination not to remediate the VAB hearing schedule as it is technically infeasible. She noted that the schedule is updated multiple times a week, so by the time the document could be remediated, it would already be outdated.

Following a lengthy discussion, Mr. Bindman made a motion, which was seconded by Commissioner Flowers, to adopt Option Four. Upon the Chair's call for a roll call vote, the motion carried four to one, with Mr. Makowski dissenting.

Mr. Makowski related that he prefers Option One, in order for the County to be as transparent as possible.

## **RECENT COURT FILINGS IN *NEIL MORAN ET AL. V. VAB FOR PINELLAS COUNTY***

Attorney Parwani provided an update regarding the case, indicating that the opposition is in the process of filing an appeal; that she is unaware of its basis; and that she will provide more information once it will become available.

In response to a query by Mr. Makowski, Attorney Parwani indicated that the VAB did an excellent job of following the law and its requirements with regard to the matter.

## **FINAL VAB MEETING – SCHEDULED FOLLOWING COMPLETION OF ALL HEARINGS**

Chair Eggers stated that the next VAB meeting will likely be held March 9, 2022 at 9:00 AM in the Clerk's Fourth Floor Conference Room at the Pinellas County Courthouse, 315 Court Street, Clearwater, Florida.

## **OTHER BUSINESS**

Mr. Burke indicated that 1,558 VAB petitions were filed this year, which is approximately 40 more than the previous year, and Mr. Twitty noted that there is little change in the variety of petitions filed.

Responding to queries by Mr. Makowski, Mr. Burke and Ms. Carpenter explained how the VAB budget is determined, noting that it is split between the School Board and the Board of County Commissioners; whereupon, Mr. Twitty and Commissioner Flowers discussed the current services available to visually- and hearing-impaired customers seeking County-related information.

## **ADJOURNMENT**

Upon motion by Commissioner Flowers, which was seconded by Mr. Bindman and carried unanimously, the meeting was adjourned at 9:33 AM.

**Agenda Item No. 5**

This agenda item is for the VAB to take final action on the recommendations submitted by special magistrates for the 2021 VAB season.

**Agenda Item No. 6**

The enclosed 2021 VAB Final Impact Notice has been distributed for the VAB's information.





# NOTICE

## TAX IMPACT OF VALUE ADJUSTMENT BOARD

DR-529

R. 12/09

Rule 12D-16.002

Florida Administrative Code

Pinellas County

Tax Year 

2	0	2	1
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### Members of the Board

Honorable <b>Dave Eggers, Chairman</b>	Board of County Commissioners, District No. <b>4</b>
Honorable <b>Rene Flowers</b>	Board of County Commissioners, District No. <b>7</b>
Honorable <b>Carol Cook</b>	School Board, District No. <b>5</b>
Citizen Member <b>Michael A.J. Bindman</b>	Business owner within the school district
Citizen Member <b>Frank L. Makowski</b>	Homestead property owner

The Value Adjustment Board (VAB) meets each year to hear petitions and make decisions relating to property tax assessments, exemptions, classifications, and tax deferrals.

### Summary of Year's Actions

Type of Property	Number of Parcels					Reduction in	Shift in
	Exemptions		Assessments*		Both	County Taxable Value Due to Board Actions	Taxes Due to Board Actions
	Granted	Requested	Reduced	Requested	Withdrawn or settled		
Residential	0	22	18	642	402	\$ (694,710)	\$ (14,132)
Commercial	0	1	18	578	223	\$ (25,439,196)	\$ (536,599)
Industrial and miscellaneous	0	0	7	115	80	\$ (7,460,694)	\$ (136,226)
Agricultural or classified use	0	0	0	0	0	\$ 0	\$ 0
High-water recharge	0	0	0	0	0	\$ 0	\$ 0
Historic commercial or nonprofit	0	0	0	0	0	\$ 0	\$ 0
Business machinery and equipment	0	0	17	164	147	\$ (578,030)	\$ (10,382)
Vacant lots and acreage	0	0	5	61	38	\$ (186,723)	\$ (4,783)
<b>TOTALS</b>	0	23	65	1,560	890	\$ (34,359,353)	\$ (702,123)

All values should be county taxable values. School and other taxing authority values may differ.

\*Include transfer of assessment difference (portability) requests.

**If you have a question about these actions, contact the Chair or the Clerk of the Value Adjustment Board.**

Chair's name <b>Dave Eggers</b>	Phone <b>(727) 464-3276</b>	ext.
Clerk's name <b>Ken Burke</b>	Phone <b>(727) 464-3458</b>	ext.

**Agenda Item No. 7**

The enclosed Final Certifications of the 2021 Tax Rolls for Tangible and Real Property have been provided for review and approval by the VAB.



# CERTIFICATION OF THE VALUE ADJUSTMENT BOARD

Section 193.122, Florida Statutes

DR-488  
R. 12/09  
Page 1 of 2  
Rule 12D-16.002  
Florida Administrative Code

Tax Roll Year 

2	0	2	1
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The Value Adjustment Board of Pinellas County, after approval of the assessment roll below by the Department of Revenue, certifies that all hearings required by section 194.032, F.S., have been held and the Value Adjustment Board is satisfied that the

Check one. ☐ Real Property ☒ Tangible Personal Property

assessment for our county includes all property and information required by the statutes of the State of Florida and the requirements and regulations of the Department of Revenue.

On behalf of the entire board, I certify that we have ordered this certification to be attached as part of the assessment roll. The roll will be delivered to the property appraiser of this county on the date of this certification. The property appraiser will adjust the roll accordingly and make all extensions to show the tax attributable to all taxable property under the law.

The following figures\* are correct to the best of our knowledge:

1. Taxable value of <input type="checkbox"/> real property <input checked="" type="checkbox"/> tangible personal property assessment roll as submitted by the property appraiser to the value adjustment board	\$ 5,030,210,652
2. Net change in taxable value due to actions of the Board	\$ 578,030
3. Taxable value of <input type="checkbox"/> real property <input checked="" type="checkbox"/> tangible personal property assessment roll incorporating all changes due to action of the value adjustment board	\$ 5,029,632,622

\*All values entered should be county taxable values. School and other taxing authority values may differ.

\_\_\_\_\_  
Signature, Chair of the Value Adjustment Board

03/09/22  
\_\_\_\_\_  
Date

Continued on page 2

# Certification of the Value Adjustment Board

DR-488  
R. 12/09  
Page 2 of 2

## PROCEDURES

Tax Roll Year 

2	0	2	1
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The value adjustment board has met the requirements below. Check all that apply.

The board:

<input checked="" type="checkbox"/>	1. Followed the prehearing checklist in Chapter 12D-9, Florida Administrative Code. Took all actions reported by the VAB clerk or the legal counsel to comply with the checklist.
<input checked="" type="checkbox"/>	2. Verified the qualifications of special magistrates, including if special magistrates completed the Department's training.
<input checked="" type="checkbox"/>	3. Based the selection of special magistrates solely on proper qualifications and the property appraiser did not influence the selection of special magistrates.
<input checked="" type="checkbox"/>	4. Considered only petitions filed by the deadline or found to have good cause for filing late.
<input checked="" type="checkbox"/>	5. Noticed all meetings as required by section 286.011, F.S.
<input checked="" type="checkbox"/>	6. Did not consider ex parte communications unless all parties were notified and allowed to object to or address the communication.
<input checked="" type="checkbox"/>	7. Reviewed and considered all petitions as required, unless withdrawn or settled by the petitioner.
<input checked="" type="checkbox"/>	8. Ensured that all decisions contained the required findings of fact and conclusions of law.
<input checked="" type="checkbox"/>	9. Allowed the opportunity for public comment at the meetings where the recommended decisions of special magistrates were considered or board decisions were adopted.
<input checked="" type="checkbox"/>	10. Addressed all complaints of noncompliance with the provisions of Chapter 194, Part I, Florida Statutes, and rule Chapter 12D-9, F.A.C., that were called to the board's attention.

All board members and the board's legal counsel have read this certification.

The board must submit this certification to the Department of Revenue before it publishes the notice of the findings and results required by section 194.037, F.S.

On behalf of the entire value adjustment board, I certify that the above statements are true and that the board has met all the requirements in Chapter 194, F.S., and Department rules.

After all hearings have been held, the board shall certify an assessment roll or part of an assessment roll that has been finally approved according to section 193.011, F.S. A sufficient number of copies of this certification shall be delivered to the property appraiser to attach to each copy of the assessment roll prepared by the property appraiser.

\_\_\_\_\_  
Signature, chair of the value adjustment board

03/09/22  
\_\_\_\_\_  
Date



# CERTIFICATION OF THE VALUE ADJUSTMENT BOARD

Section 193.122, Florida Statutes

DR-488  
R. 12/09  
Page 1 of 2  
Rule 12D-16.002  
Florida Administrative Code

Tax Roll Year 

2	0	2	1
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The Value Adjustment Board of Pinellas County, after approval of the assessment roll below by the Department of Revenue, certifies that all hearings required by section 194.032, F.S., have been held and the Value Adjustment Board is satisfied that the

Check one. ☒ Real Property ☐ Tangible Personal Property

assessment for our county includes all property and information required by the statutes of the State of Florida and the requirements and regulations of the Department of Revenue.

On behalf of the entire board, I certify that we have ordered this certification to be attached as part of the assessment roll. The roll will be delivered to the property appraiser of this county on the date of this certification. The property appraiser will adjust the roll accordingly and make all extensions to show the tax attributable to all taxable property under the law.

The following figures\* are correct to the best of our knowledge:

1. Taxable value of <input checked="" type="checkbox"/> real property <input type="checkbox"/> tangible personal property assessment roll as submitted by the property appraiser to the value adjustment board	\$ 92,965,585,189
2. Net change in taxable value due to actions of the Board	\$ 33,781,323
3. Taxable value of <input checked="" type="checkbox"/> real property <input type="checkbox"/> tangible personal property assessment roll incorporating all changes due to action of the value adjustment board	\$ 92,931,803,866

\*All values entered should be county taxable values. School and other taxing authority values may differ.

\_\_\_\_\_  
Signature, Chair of the Value Adjustment Board

03/09/22  
\_\_\_\_\_  
Date

Continued on page 2

# Certification of the Value Adjustment Board

DR-488  
R. 12/09  
Page 2 of 2

## PROCEDURES

Tax Roll Year 

2	0	2	1
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The value adjustment board has met the requirements below. Check all that apply.

The board:

<input checked="" type="checkbox"/>	1. Followed the prehearing checklist in Chapter 12D-9, Florida Administrative Code. Took all actions reported by the VAB clerk or the legal counsel to comply with the checklist.
<input checked="" type="checkbox"/>	2. Verified the qualifications of special magistrates, including if special magistrates completed the Department's training.
<input checked="" type="checkbox"/>	3. Based the selection of special magistrates solely on proper qualifications and the property appraiser did not influence the selection of special magistrates.
<input checked="" type="checkbox"/>	4. Considered only petitions filed by the deadline or found to have good cause for filing late.
<input checked="" type="checkbox"/>	5. Noticed all meetings as required by section 286.011, F.S.
<input checked="" type="checkbox"/>	6. Did not consider ex parte communications unless all parties were notified and allowed to object to or address the communication.
<input checked="" type="checkbox"/>	7. Reviewed and considered all petitions as required, unless withdrawn or settled by the petitioner.
<input checked="" type="checkbox"/>	8. Ensured that all decisions contained the required findings of fact and conclusions of law.
<input checked="" type="checkbox"/>	9. Allowed the opportunity for public comment at the meetings where the recommended decisions of special magistrates were considered or board decisions were adopted.
<input checked="" type="checkbox"/>	10. Addressed all complaints of noncompliance with the provisions of Chapter 194, Part I, Florida Statutes, and rule Chapter 12D-9, F.A.C., that were called to the board's attention.

All board members and the board's legal counsel have read this certification.

The board must submit this certification to the Department of Revenue before it publishes the notice of the findings and results required by section 194.037, F.S.

On behalf of the entire value adjustment board, I certify that the above statements are true and that the board has met all the requirements in Chapter 194, F.S., and Department rules.

After all hearings have been held, the board shall certify an assessment roll or part of an assessment roll that has been finally approved according to section 193.011, F.S. A sufficient number of copies of this certification shall be delivered to the property appraiser to attach to each copy of the assessment roll prepared by the property appraiser.

\_\_\_\_\_  
Signature, chair of the value adjustment board

03/09/22  
\_\_\_\_\_  
Date

### **Agenda Item No. 8**

The following dates are being recommended for upcoming meetings of the VAB:

- **2022 Organizational Meeting** — Wednesday, July 13, 2022 at 9:00 A.M.
- **First Certification and Extension of the 2022 Tax Rolls** — Wednesday, October 5, 2022 at 9:00 A.M.

Note: This date complies with statutory time requirements for the Property Appraiser to notify the Tax Collector of the tax roll extension.

**Agenda Item No. 9**

This is a request from the Pinellas County Clerk of the Circuit Court to explore the possible modification of VAB petition forms (DR-486, DR-486PORT and DR-486MU) for proposed use beginning with the 2023 Value Adjustment Board season.



**Date:** March 4, 2022  
**To:** Pinellas County Value Adjustment Board  
**From:** Ken Burke, Clerk of the Circuit Court and Comptroller  
**Re:** Proposal to Modify Value Adjustment Board Forms (DR-486, DR-486PORT and DR-486MU)

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This memorandum proposes the eventual creation of local Pinellas County Value Adjustment Board petition forms, which would replace Department of Revenue (DOR) Forms DR-486, DR-486PORT and DR-486MU (Attachments 1 through 3 respectively). The changes to the forms would include the creation of an area on the DR-486 and DR-486PORT forms which will allow petitioners to select how they plan to appear for their hearings (i.e. by phone, in person, or virtually by video) as well as various revisions to all three forms for clarity.

### **Background**

Starting with the 2020 Value Adjustment Board (VAB) season, the VAB began allowing petitioners to choose to appear virtually, by phone, or in person for their special magistrate hearings. Previously, the only choices were by phone or in person. With the addition of virtual appearances, scheduling became more complicated.

In order to appropriately schedule hearings and ensure that the right technology would be available, staff in the Board Records Department would reach out to the petitioners weeks before the hearing date to clarify how they planned on appearing. If the right technology would not be set up on that date, staff would be forced to reschedule petitioner hearings to accommodate the petitioner appearance preference. This additional communication and rescheduling caused extra time, work, and logistics in order to ensure that the hearing process went smoothly.

Typically, the VAB receives approximately 1,500 petitions each year. All 1,500 petitions are originally scheduled with a hearing date. Due to withdrawals, only about 500-600 petitions actually make it to that hearing date, with many petitions being withdrawn the day prior to the hearing date with little time to adjust the schedule. Despite the large volume of petitions, there are typically only a few hundred unique petitioners or tax agents that file in Pinellas County. Still, staff need to reach out to each of these unique petitioners and tax agents to clarify their appearance type for every hearing.

### **Proposal**

The Board Records Department would like to propose adding a data field to each petition form (DR-486 and DR-486PORT) which would state “Hearing Appearance Preference” and indicate “In Person”, “Phone”, and “Video” as options. In addition, the Department would like to make general revisions to all three forms for clarity. The forms would be modified as follows:

#### **PC-486 (Attachment 4)**

- Add clerk logo to and update the form number (required by DOR)

- Add hearing preference type
- Spell out the acronyms ID and TPP
- Take out the phrase “The standard way to receive information is by US mail” and remove references to faxing.
- Add a cross-reference to form PC-486MU

#### **PC-486PORT (Attachment 5)**

- Add clerk logo to and update the form number (required by DOR)
- Add hearing preference type
- Add the word “written” prior to the word “statement” to clarify that a petitioner must file a written statement of why he/she is filing past the deadline date. This statement is used by the VAB attorney in making a good cause determination.

#### **PC-486MU (Attachment 6)**

- Add clerk logo to and update the form number (required by DOR)
- Since Pinellas County has 18-digit parcel ID numbers, modify the number of digits needed from 13 digits total to 18 digits.
- Update the title of the form for clarity from “Petition for Multiple Parcels and Accounts” to “Petition for Multiple Real Parcels or TPP Accounts” as real property parcels are contested separately from TPP accounts.

Counties are allowed to create local forms so long as the form is “substantially the same as the form prescribed by the Department.” *See* DOR Administrative Code, Section 12D-9.001(1)(c). Adoption of new forms would require an update to the VAB software program, Axia. Pioneer Technology Group, who is the vendor for the Axia system, has already been contacted to determine what cost would be associated with such a change.

#### **Process**

In order to facilitate the adoption of local forms, the following steps would need to be taken:

- (1) The VAB would need to provide approval to the Clerk on March 9, 2022 to explore the creation of these new forms with the DOR as well as determine any technical cost associated with updating the VAB software application, Axia.
- (2) The Board Records Department would finalize the renderings of the three petition forms with the modifications, add the Clerk’s logo, and modify the form numbers (DR-486 would become PC-486, DR-486PORT would become PC-486PORT and DR-486MU would become PC-486MU).
- (3) The Board Records Department would submit the forms to the DOR, which would determine whether the forms are in compliance with state statute and administrative code provisions.
- (4) The DOR would need to approve the new forms.
- (5) Pioneer Technology Group would need to provide a quote and timeline for the services required to update the Axia software system.

- (6) The Clerk of the Circuit Court and Comptroller would need to present the new local forms for approval, and any cost associated with the software update, at the organizational meeting of the VAB in the summer of 2022.
- (7) After the VAB approves the form and costs, the Clerk would need to work with Pioneer Technology Group to get the changes to the form updated in the Axia system prior to the beginning of petition filings on July 1, 2023.
- (8) The VAB would need to approve the adoption of the local petition form at the 2023 organizational meeting.

### **Conclusion**

The Clerk believes these small modifications to the petition forms will create efficiencies in the hearing scheduling process and provide choices up front to petitioners about their options regarding how to appear at their hearings as well as provide clarity to petitioners as to other parts of the petition forms which have caused confusion over the years.

**Attachment 1**  
**Department of Revenue Form**  
**DR-486**



**PETITION TO THE VALUE ADJUSTMENT BOARD  
REQUEST FOR HEARING**  
Section 194.011, Florida Statutes

DR-486  
R. 04/18  
Rule 12D-16.002  
F.A.C.  
Eff. 04/18

You have the right to an informal conference with the property appraiser. This conference is not required and does not change your filing due date. You can present facts that support your claim and the property appraiser can present facts that support the correctness of the assessment. To request a conference, contact your county property appraiser.

For portability of homestead assessment difference, use Form DR-486PORT. For deferral or penalties, use DR-486DP.

COMPLETED BY CLERK OF THE VALUE ADJUSTMENT BOARD (VAB)			
Petition #	County	Tax year 20__	Date received
COMPLETED BY THE PETITIONER			
PART 1. Taxpayer Information			
Taxpayer name		Representative	
Mailing address for notices		Parcel ID and physical address or TPP account #	
Phone		Email	
The standard way to receive information is by US mail. If possible, I prefer to receive information by <input type="checkbox"/> email <input type="checkbox"/> fax.			
<input type="checkbox"/> I am filing this petition after the petition deadline. I have attached a statement of the reasons I filed late and any documents that support my statement.			
<input type="checkbox"/> I will not attend the hearing but would like my evidence considered. (In this instance only, you must submit duplicate copies of your evidence to the value adjustment board clerk. Florida law allows the property appraiser to cross examine or object to your evidence. The VAB or special magistrate ruling will occur under the same statutory guidelines as if you were present.)			
<b>Type of Property</b> <input type="checkbox"/> Res. 1-4 units <input type="checkbox"/> Industrial and miscellaneous <input type="checkbox"/> High-water recharge <input type="checkbox"/> Historic, commercial or nonprofit <input type="checkbox"/> Commercial <input type="checkbox"/> Res. 5+ units <input type="checkbox"/> Agricultural or classified use <input type="checkbox"/> Vacant lots and acreage <input type="checkbox"/> Business machinery, equipment			
PART 2. Reason for Petition		Check one. If more than one, file a separate petition.	
<input type="checkbox"/> Real property value		<input type="checkbox"/> Denial of exemption Select or enter type:	
<input type="checkbox"/> Denial of classification		<input type="checkbox"/> Denial for late filing of exemption or classification (Include a date-stamped copy of application.)	
<input type="checkbox"/> Parent/grandparent reduction		<input type="checkbox"/> Qualifying improvement (s. 193.1555(5), F.S.) or change of ownership or control (s. 193.155(3), 193.1554(5), or 193.1555(5), F.S.)	
<input type="checkbox"/> Property was not substantially complete on January 1			
<input type="checkbox"/> Tangible personal property value (You must have timely filed a return required by s.193.052. (s.194.034, F.S.))			
<input type="checkbox"/> Check here if this is a joint petition. Attach a list of parcels or accounts with the property appraiser's determination that they are substantially similar. (s. 194.011(3)(e), (f), and (g), F.S.)			
<input type="checkbox"/> Enter the time (in minutes) you think you need to present your case. Most hearings take 15 minutes. The VAB is not bound by the requested time. For single joint petitions for multiple parcels or accounts, provide the time needed for the entire group.			
<input type="checkbox"/> My witnesses or I will not be available to attend on specific dates. I have attached a list of dates.			
You have the right to exchange evidence with the property appraiser. To initiate the exchange, you must submit your evidence directly to the property appraiser at least 15 days before the hearing and make a written request for the property appraiser's evidence. At the hearing, you have the right to have witnesses sworn.  You have the right, regardless of whether you initiate the evidence exchange, to receive from the property appraiser a copy of your property record card containing information relevant to the computation of your current assessment, with confidential information redacted. When the property appraiser receives the petition, he or she will either send the property record card to you or notify you how to obtain it online.			

Your petition will not be complete until you pay the filing fee. When the VAB has reviewed and accepted it, they will assign a number, send you a confirmation, and give a copy to the property appraiser. Unless the person filing the petition is completing part 4, the taxpayer must sign the petition in part 3. Alternatively, the taxpayer's written authorization or power of attorney must accompany the petition at the time of filing with the signature of the person filing the petition in part 5 (s. 194.011(3), F.S.). **Please complete one of the signatures below.**

Complete part 3 if you are representing yourself or if you are authorizing a representative listed in part 5 to represent you without attaching a completed power of attorney or authorization for representation to this form.  
Written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.

☐ I authorize the person I appoint in part 5 to have access to any confidential information related to this petition.  
Under penalties of perjury, I declare that I am the owner of the property described in this petition and that I have read this petition and the facts stated in it are true.

Signature, taxpayer	Print name	Date
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Complete part 4 if you are the taxpayer's or an affiliated entity's employee or you are one of the following licensed representatives.

☐ An employee of \_\_\_\_\_ (taxpayer or an affiliated entity).

☐ A Florida Bar licensed attorney (Florida Bar number \_\_\_\_\_).

☐ A Florida real estate appraiser licensed under Chapter 475, Florida Statutes (license number \_\_\_\_\_).

☐ A Florida real estate broker licensed under Chapter 475, Florida Statutes (license number \_\_\_\_\_).

☐ A Florida certified public accountant licensed under Chapter 473, Florida Statutes (license number \_\_\_\_\_).

Under penalties of perjury, I certify that I have authorization to file this petition on the taxpayer's behalf, and I declare that I am the owner's authorized representative for purposes of filing this petition and of becoming an agent for service of process under s. 194.011(3)(h), Florida Statutes, and that I have read this petition and the facts stated in it are true.

Signature, representative
Print name
Date

☐ I am an uncompensated representative filing this petition AND (check one)  
☐ the taxpayer's authorization is attached OR ☐ the taxpayer's authorized signature is in part 3 of this form.

Under penalties of perjury, I declare that I am the owner's authorized representative for purposes of filing this petition and of becoming an agent for service of process under s. 194.011(3)(h), Florida Statutes, and that I have read this petition and the facts stated in it are true.

\_\_\_\_\_  
Signature, representative                      \_\_\_\_\_ Print name                      \_\_\_\_\_ Date

### **Informal Conference with Property Appraiser**

You have the right to an informal conference with the property appraiser. This conference is not required and does not change your filing due date. You can present facts that support your claim and the property appraiser can present facts that support the assessment. To request a conference, contact your county property appraiser.

### **PART 1. Taxpayer Information**

**If you will not attend the hearing** but would like your evidence considered, you must submit two copies of your evidence to the VAB clerk before the hearing. The property appraiser may respond or object to your evidence. The ruling will occur under the same statutory guidelines as if you were present.

The information in this section will be used by the VAB clerk to contact you regarding this petition.

### **PART 2. Petition Information and Hearing**

**Provide the time** you think you will need on page 1. The VAB is not bound by the requested time.

**Exchange of Evidence** Rule 12D-9.020(1)(a)-(c), F.A.C.:

(1)(a)1. At least 15 days before a petition hearing, the petitioner shall provide to the property appraiser a list of evidence to be presented at the hearing, a summary of evidence to be presented by witnesses, and copies of all documentation to be presented at the hearing.

2. To calculate the fifteen (15) days, the petitioner shall use calendar days and shall not include the day of the hearing in the calculation, and shall count backwards from the day of the hearing. The last day of the period shall be included unless it is a Saturday, Sunday, or legal holiday, in which event the period shall run until the end of the next previous day that is neither a Saturday, Sunday, or legal holiday.

(b) A petitioner's noncompliance with paragraph (1)(a) does not affect the petitioner's right to receive a copy of the current property record card from the property appraiser as described in Section 194.032(2)(a), F.S.

(c) A petitioner's noncompliance with paragraph (1)(a) does not authorize a value adjustment board or special magistrate to exclude the petitioner's evidence. However, under Section 194.034(1)(h), F.S., if the property appraiser asks in writing for specific evidence before the hearing in connection with a filed petition, and the petitioner has this evidence and knowingly refuses to provide it to the property appraiser a reasonable time before the hearing, the evidence cannot be presented by the petitioner or accepted for consideration by the board or special magistrate. Reasonableness shall be determined by whether the

material can be reviewed, investigated, and responded to or rebutted in the time frame remaining before the hearing. These requirements are more specifically described in subsection (8) of this rule and in paragraphs 12D-9.025(4)(a) and (f), F.A.C.

**If you provide this** evidence and make a written request for the property appraiser's evidence, the property appraiser must give you his or her evidence at least seven days before the hearing.

**At the hearing**, you have the right to have witnesses sworn.

### **ADDITIONAL INFORMATION**

#### **Required Partial Payment of Taxes (Section 194.014, F.S.)**

You are required to make a partial payment of taxes if you have a VAB petition pending on or after the payment delinquency date (normally April 1, following the assessment year under review). If the required partial payment is not made before the delinquency date, the VAB will deny your petition. The last day to make a partial payment before the delinquency date is generally March 31. Review your tax bill or contact your tax collector to determine your delinquency date.

You should be aware that even if a special magistrate's recommended decision has been issued, a partial payment is still required before the delinquency date. A special magistrate's recommended decision is not a final decision of the VAB. A partial payment is not required only if the VAB makes a final decision on your petition before April 1. The payment amount depends on the type of petition filed on the property. The partial payment requirements are summarized below.

#### **Value Appeals:**

For petitions on the value of property and portability, the payment must include:

- \* All of the non-ad valorem assessments, and
- \* A partial payment of at least 75 percent of the ad valorem taxes,
- \* Less applicable discounts under s. 197.162, F.S.

#### **Other Assessment Appeals:**

For petitions on the denial of a classification or exemption, or based on an argument that the property was not substantially complete on January 1, the payment must include:

- All of the non-ad valorem assessments, and
- The amount of the ad valorem taxes the taxpayer admits in good faith to owe,
- Less applicable discounts under s. 197.162, F.S.

**Attachment 2**  
**Department of Revenue Form**  
**DR-486PORT**





# PETITION TO THE VALUE ADJUSTMENT BOARD TRANSFER OF HOMESTEAD ASSESSMENT DIFFERENCE REQUEST FOR HEARING

DR-486PORT  
 R. 04/18  
 Rule 12D-16.002  
 F.A.C.  
 Eff. 04/18

This petition does not authorize the consideration or adjustment of the just, assessed, or taxable value of the previous homestead.

You have the right to an informal conference with the property appraiser. This conference is not required and does not change your filing due date. You can present facts that support your claim and the property appraiser can present facts that support the correctness of the assessment. To request a conference, contact your county property appraiser.

COMPLETED BY THE CLERK OF THE VALUE ADJUSTMENT BOARD (VAB)			
Petition #	County	Tax year 20__	Date received
COMPLETED BY THE PETITIONER			
<b>PART 1. Taxpayer Information</b>			
Taxpayer name		Representative	
Mailing address for notices		Email	
		Phone	
The standard way to receive information is by US mail. If possible, I prefer to receive information by <input type="checkbox"/> email <input type="checkbox"/> fax. <input type="checkbox"/> I am filing this petition after the petition deadline. I have attached a statement of the reasons I filed late and any documents that support my statement. <input type="checkbox"/> I will not attend the hearing but would like my evidence considered. In this instance only, you must submit duplicate copies of your evidence to the value adjustment board clerk. Florida law allows the property appraiser to cross examine or object to your evidence. The VAB or special magistrate ruling will occur under the same statutory guidelines as if you were present.			
	<b>PREVIOUS HOMESTEAD</b>	<b>NEW HOMESTEAD</b>	
Parcel ID			
Physical address			
County			
<b>PART 2. Reason for Petition</b> Check all that apply.			
<input type="checkbox"/> I was denied the transfer of the assessment difference from my previous homestead to my new homestead. <input type="checkbox"/> I disagree with the assessment difference calculated by the property appraiser for transfer to my new homestead. I believe the amount that should be transferred is: \$ _____ <input type="checkbox"/> I filed late with the property appraiser for the transfer of my homestead assessment difference. Late-filed homestead assessment difference petitions must include a copy of the application filed with, and date-stamped by, the property appraiser.			
<input type="checkbox"/> My previous homestead is in a different county. I am appealing action of the property appraiser in that county. <input type="checkbox"/> Enter the time (in minutes) you will need to present your case. Most hearings take 15 minutes. The VAB is not bound by the requested time. <input type="checkbox"/> There are specific dates my witnesses or I will not be available to attend. I have attached a list of dates.			
You have the right to exchange evidence with the property appraiser. To initiate the exchange, you must submit your evidence directly to the property appraiser at least 15 days before the hearing and make a written request for the property appraiser's evidence. At the hearing, you have the right to have witnesses sworn.			
You have the right, regardless of whether you initiate the evidence exchange, to receive from the property appraiser a copy of your property record card containing information relevant to the computation of your current assessment, with confidential information redacted. When the property appraiser receives the petition, he or she will either send the property record card to you or notify you how to obtain it online.			

Your petition will not be complete until you pay the filing fee. When the VAB has reviewed and accepted it, they will assign a number, send you a confirmation, and give a copy to the property appraiser. Unless the person filing the petition is completing part 4, the taxpayer must sign the petition in part 3. Alternatively, the taxpayer's written authorization or power of attorney must accompany the petition at the time of filing with the signature of the person filing the petition in part 5 (s. 194.011(3), F.S.). **Please complete one of the signatures below.**

**PART 3. Taxpayer Signature**

Complete part 3 if you are representing yourself or if you are authorizing a representative listed in part 5 to represent you without attaching a completed power of attorney or authorization for representation to this form.

Written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.

☐ I authorize the person I appoint in part 5 to have access to any confidential information related to this petition.

Under penalties of perjury, I declare that I am the owner of the property described in this petition and that I have read this petition and the facts stated in it are true.

\_\_\_\_\_  
Signature, taxpayer

\_\_\_\_\_  
Print name

\_\_\_\_\_  
Date

**PART 4. Employee, Attorney, or Licensed Professional Signature**

Complete part 4 if you are the taxpayer's or an affiliated entity's employee or you are one of the following licensed representatives.

I am (check any box that applies):

☐ An employee of \_\_\_\_\_ (taxpayer or an affiliated entity).

☐ A Florida Bar licensed attorney (Florida Bar number \_\_\_\_\_).

☐ A Florida real estate appraiser licensed under chapter 475, Florida Statutes (license number \_\_\_\_\_).

☐ A Florida real estate broker licensed under chapter 475, Florida Statutes (license number \_\_\_\_\_).

☐ A Florida certified public accountant licensed under chapter 473, Florida Statutes (license number \_\_\_\_\_).

I understand that written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.

Under penalties of perjury, I certify that I have authorization to file this petition on the taxpayer's behalf, and I declare that I am the owner's authorized representative for purposes of filing this petition and of becoming an agent for service of process under s. 194.011(3)(h), Florida Statutes, and that I have read this petition and the facts stated in it are true.

\_\_\_\_\_  
Signature, representative

\_\_\_\_\_  
Print name

\_\_\_\_\_  
Date

**PART 5. Unlicensed Representative Signature**

Complete part 5 if you are an authorized representative not listed in part 4 above.

☐ I am a compensated representative not acting as one of the licensed representatives or employees listed in part 4 above AND (check one)

☐ Attached is a power of attorney that conforms to the requirements of Part II of Chapter 709, F.S., executed with the taxpayer's authorized signature OR ☐ the taxpayer's authorized signature is in part 3 of this form.

☐ I am an uncompensated representative filing this petition AND (check one)

☐ the taxpayer's authorization is attached OR ☐ the taxpayer's authorized signature is in part 3 of this form.

I understand that written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.

Under penalties of perjury, I declare that I am the owner's authorized representative for purposes of filing this petition and of becoming an agent for service of process under s. 194.011(3)(h), Florida Statutes, and that I have read this petition and the facts stated in it are true.

\_\_\_\_\_  
Signature, representative

\_\_\_\_\_  
Print name

\_\_\_\_\_  
Date

Keep this information for your files. Do not return this page to the VAB clerk.

### **Informal Conference with Property Appraiser**

You have the right to an informal conference with the property appraiser. This conference is not required and does not change your filing due date. You can present facts that support your claim and the property appraiser can present facts that support the assessment. To request a conference, contact your county property appraiser.

### **PART 1. Taxpayer Information**

**If you will not attend the hearing** but would like your evidence considered, you must submit two copies of your evidence to the VAB clerk before the hearing. The property appraiser may respond or object to your evidence. The ruling will occur under the same statutory guidelines as if you were present.

The information in this section will be used by the VAB clerk to contact you regarding this petition.

### **PART 2. Petition Information and Hearing**

**Provide the time** you think you will need on page 1. The VAB is not bound by the requested time.

**Exchange of Evidence** Rule 12D-9.020(1)(a)-(c), F.A.C.:

(1)(a)1. At least 15 days before a petition hearing, the petitioner shall provide to the property appraiser a list of evidence to be presented at the hearing, a summary of evidence to be presented by witnesses, and copies of all documentation to be presented at the hearing.

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(b) A petitioner's noncompliance with paragraph (1)(a) does not affect the petitioner's right to receive a copy of the current property record card from the property appraiser as described in Section 194.032(2)(a), F.S.

(c) A petitioner's noncompliance with paragraph (1)(a) does not authorize a value adjustment board or special magistrate to exclude the petitioner's evidence. However, under Section 194.034(1)(h), F.S., if the property appraiser asks in writing for specific evidence before the hearing in connection with a filed petition, and the petitioner has this evidence and knowingly refuses to provide it to the property appraiser a reasonable time before the hearing, the evidence cannot be presented by the petitioner or accepted for consideration by the board or special magistrate. Reasonableness shall be determined by whether the

material can be reviewed, investigated, and responded to or rebutted in the time frame remaining before the hearing. These requirements are more specifically described in subsection (8) of this rule and in paragraphs 12D-9.025(4)(a) and (f), F.A.C.

**If you provide this** evidence and make a written request for the property appraiser's evidence, the property appraiser must give you his or her evidence at least seven days before the hearing.

**At the hearing**, you have the right to have witnesses sworn.

### **ADDITIONAL INFORMATION**

#### **Required Partial Payment of Taxes (Section 194.014, F.S.)**

You are required to make a partial payment of taxes if you have a VAB petition pending on or after the payment delinquency date (normally April 1, following the assessment year under review). If the required partial payment is not made before the delinquency date, the VAB will deny your petition. The last day to make a partial payment before the delinquency date is generally March 31. Review your tax bill or contact your tax collector to determine your delinquency date.

You should be aware that even if a special magistrate's recommended decision has been issued, a partial payment is still required before the delinquency date. A special magistrate's recommended decision is not a final decision of the VAB. A partial payment is not required only if the VAB makes a final decision on your petition before April 1. The payment amount depends on the type of petition filed on the property. The partial payment requirements are summarized below.

#### **Value Appeals:**

For petitions on the value of property and portability, the payment must include:

- \* All of the non-ad valorem assessments, and
- \* A partial payment of at least 75 percent of the ad valorem taxes,
- \* Less applicable discounts under s. 197.162, F.S.

#### **Other Assessment Appeals:**

For petitions on the denial of a classification or exemption, or based on an argument that the property was not substantially complete on January 1, the payment must include:

- All of the non-ad valorem assessments, and
- The amount of the ad valorem taxes the taxpayer admits in good faith to owe,
- Less applicable discounts under s. 197.162, F.S.

**Attachment 3**  
**Department of Revenue Form**  
**DR-486MU**



# ATTACHMENT TO A VALUE ADJUSTMENT BOARD PETITION FOR MULTIPLE PARCELS AND ACCOUNTS

Sections 194.011 and 194.013, Florida Statutes

Each petition to the value adjustment board must be filed with required attachment(s) and a proper filing fee or it will be invalid and rejected. Each parcel of real property or tangible personal property account being appealed must be identified by a separate folio or account number. This attachment should be used for substantially similar parcels or substantially similar accounts and attached to Form DR-486, when used.

Taxpayer name		Agent or contact	
Mailing address for notices		Corporation Name for TPP	
Phone		Email	
<input type="checkbox"/> Multiple parcels of real property		<input type="checkbox"/> Multiple tangible personal property accounts	

For joint petitions filed by condominium, cooperative, or homeowners' association or an owner of contiguous, undeveloped parcels, please provide the first 9 digits of real estate folio number here \_\_\_\_\_ and enter the last 4 digits of each folio number in the spaces below.

For joint petitions filed by an owner of multiple tangible personal property accounts, enter each account number in the spaces below.


Use additional pages, if needed.	Total number of parcels or accounts on this page	
	Grand total of parcels or accounts filed on all pages	
	Number of pages, including this one	

Joint petitions filed by condominium, cooperative, or homeowners' associations as agents according to s. 194.011(3)(e), F.S., should include a copy of the board of administration or directors' resolution authorizing this filing, and the following information:

For Complex Only	
Name	Address
Mail notices to: <input type="checkbox"/> owner <input type="checkbox"/> agent	

## Signatures and Certification

Under penalties of perjury, I declare that I have read this attachment and the facts in it are true. By signing and filing this attachment and the related petition as an agent of the taxpayer/owner, I certify that I am duly authorized to do so.

\_\_\_\_\_  
Signature, petitioner/agent

\_\_\_\_\_  
Date

The signature below indicates that the property appraiser has determined that the parcels or accounts are substantially similar as required by s. 194.011(3)(e), (f) or (g), F.S.

\_\_\_\_\_  
Signature, property appraiser

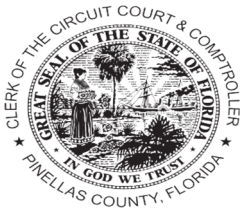
\_\_\_\_\_  
Date

For parcels of property, enter the last 4 digits of each folio number in the spaces below.  
For tangible personal property accounts, enter each account number in the spaces below.

[illegible]

30

**Attachment 4**  
**Pinellas County Value**  
**Adjustment Board Form**  
**PC-486**



**PETITION TO THE VALUE ADJUSTMENT BOARD  
REQUEST FOR HEARING**  
Section 194.011, Florida Statutes

PC-486

Rule 12D-16.002

F.A.C.

You have the right to an informal conference with the property appraiser. This conference is not required and does not change your filing due date. You can present facts that support your claim and the property appraiser can present facts that support the correctness of the assessment. To request a conference, contact your county property appraiser.

For portability of homestead assessment difference, use Form PC-486PORT. For deferral or penalties, use DR-486DP.

**COMPLETED BY CLERK OF THE VALUE ADJUSTMENT BOARD (VAB)**

Petition #	County	Tax year 20_	Date received
------------	--------	--------------	---------------

**COMPLETED BY THE PETITIONER**

**PART 1. Taxpayer Information**

Taxpayer name	Representative
Mailing address for notices	Parcel Identification # and physical address or Tangible Personal Property account #
Phone	Email
<b>Hearing Appearance Preference:</b> <input type="checkbox"/> In Person <input type="checkbox"/> Phone <input type="checkbox"/> Video <input type="checkbox"/> I prefer to receive information by <input type="checkbox"/> U.S. Mail <input type="checkbox"/> Email	

☐ I am filing this petition after the petition deadline. I have attached a statement of the reasons I filed late and any documents that support my statement.

☐ I will not attend the hearing but would like my evidence considered. (In this instance only, you must submit duplicate copies of your evidence to the value adjustment board clerk. Florida law allows the property appraiser to cross examine or object to your evidence. The VAB or special magistrate ruling will occur under the same statutory guidelines as if you were present.)

**Type of Property** ☐ Res. 1-4 units ☐ Industrial and miscellaneous ☐ High-water recharge ☐ Historic, commercial or nonprofit  
☐ Commercial ☐ Res. 5+ units ☐ Agricultural or classified use ☐ Vacant lots and acreage ☐ Business machinery, equipment

**PART 2. Reason for Petition** Check one. If more than one, file a separate petition.

<input type="checkbox"/> Real property value <input type="checkbox"/> Denial of classification <input type="checkbox"/> Parent/grandparent reduction <input type="checkbox"/> Property was not substantially complete on January 1 <input type="checkbox"/> Tangible personal property value (You must have timely filed a return required by s.193.052. (s.194.034, F.S.))	<input type="checkbox"/> Denial of exemption Select or enter type: _____ <input type="checkbox"/> Denial for late filing of exemption or classification (Include a date-stamped copy of application.) <input type="checkbox"/> Qualifying improvement (s. 193.1555(5), F.S.) or change of ownership or control (s. 193.155(3), 193.1554(5), or 193.1555(5), F.S.)
---	---

☐ Check here if this is a joint petition with multiple parcels. Attach a list of parcels or tpp accounts (form PC-486MU) with the property appraiser's determination that they are substantially similar. (s. 194.011(3)(e), (f), and (g), F.S.)

☐ Enter the time (in minutes) you think you need to present your case. Most hearings take 15 minutes. The VAB is not bound by the requested time. For single joint petitions for multiple parcels or accounts, provide the time needed for the entire group.

☐ My witnesses or I will not be available to attend on specific dates. I have attached a list of dates.

You have the right to exchange evidence with the property appraiser. To initiate the exchange, you must submit your evidence directly to the property appraiser at least 15 days before the hearing and make a written request for the property appraiser's evidence. At the hearing, you have the right to have witnesses sworn.

You have the right, regardless of whether you initiate the evidence exchange, to receive from the property appraiser a copy of your property record card containing information relevant to the computation of your current assessment, with confidential information redacted. When the property appraiser receives the petition, he or she will either send the property record card to you or notify you how to obtain it online.

Your petition will not be complete until you pay the filing fee. When the VAB has reviewed and accepted it, they will assign a number, send you a confirmation, and give a copy to the property appraiser. Unless the person filing the petition is completing part 4, the taxpayer must sign the petition in part 3. Alternatively, the taxpayer's written authorization or power of attorney must accompany the petition at the time of filing with the signature of the person filing the petition in part 5 (s. 194.011(3), F.S.). **Please complete one of the signatures below.**



**PART 3. Taxpayer Signature**

Complete part 3 if you are representing yourself or if you are authorizing a representative listed in part 5 to represent you without attaching a completed power of attorney or authorization for representation to this form.  
Written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.

☐ I authorize the person I appoint in part 5 to have access to any confidential information related to this petition.  
Under penalties of perjury, I declare that I am the owner of the property described in this petition and that I have read this petition and the facts stated in it are true.

\_\_\_\_\_  
Signature, taxpayer\_\_\_\_\_  
Print name\_\_\_\_\_  
Date**PART 4. Employee, Attorney, or Licensed Professional Signature**

Complete part 4 if you are the taxpayer's or an affiliated entity's employee or you are one of the following licensed representatives.

I am (check any box that applies):

☐ An employee of \_\_\_\_\_ (taxpayer or an affiliated entity).

☐ A Florida Bar licensed attorney (Florida Bar number \_\_\_\_\_).

☐ A Florida real estate appraiser licensed under Chapter 475, Florida Statutes (license number \_\_\_\_\_).

☐ A Florida real estate broker licensed under Chapter 475, Florida Statutes (license number \_\_\_\_\_).

☐ A Florida certified public accountant licensed under Chapter 473, Florida Statutes (license number \_\_\_\_\_).

I understand that written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.

Under penalties of perjury, I certify that I have authorization to file this petition on the taxpayer's behalf, and I declare that I am the owner's authorized representative for purposes of filing this petition and of becoming an agent for service of process under s. 194.011(3)(h), Florida Statutes, and that I have read this petition and the facts stated in it are true.

\_\_\_\_\_  
Signature, representative\_\_\_\_\_  
Print name\_\_\_\_\_  
Date**PART 5. Unlicensed Representative Signature**

Complete part 5 if you are an authorized representative not listed in part 4 above.

☐ I am a compensated representative not acting as one of the licensed representatives or employees listed in part 4 above  
AND (check one)

☐ Attached is a power of attorney that conforms to the requirements of Part II of Chapter 709, F.S., executed with the taxpayer's authorized signature OR ☐ the taxpayer's authorized signature is in part 3 of this form.

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\_\_\_\_\_  
Signature, representative\_\_\_\_\_  
Print name\_\_\_\_\_  
Date

Keep this information for your files. Do not return this page to the VAB clerk.

### **Informal Conference with Property Appraiser**

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(b) A petitioner's noncompliance with paragraph (1)(a) does not affect the petitioner's right to receive a copy of the current property record card from the property appraiser as described in Section 194.032(2)(a), F.S.

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**If you provide this** evidence and make a written request for the property appraiser's evidence, the property appraiser must give you his or her evidence at least seven days before the hearing.

**At the hearing**, you have the right to have witnesses sworn.

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#### **Value Appeals:**

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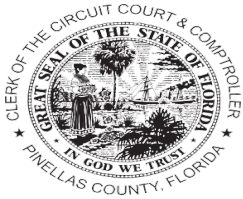
- \* All of the non-ad valorem assessments, and
- \* A partial payment of at least 75 percent of the ad valorem taxes,
- \* Less applicable discounts under s. 197.162, F.S.

#### **Other Assessment Appeals:**

For petitions on the denial of a classification or exemption, or based on an argument that the property was not substantially complete on January 1, the payment must include:

- All of the non-ad valorem assessments, and
- The amount of the ad valorem taxes the taxpayer admits in good faith to owe,
- Less applicable discounts under s. 197.162, F.S.

**Attachment 5**  
**Pinellas County Value**  
**Adjustment Board Form**  
**PC-486PORT**



## PETITION TO THE VALUE ADJUSTMENT BOARD TRANSFER OF HOMESTEAD ASSESSMENT DIFFERENCE REQUEST FOR HEARING

PC-486PORT

Rule 12D-16.002

F.A.C.

This petition does not authorize the consideration or adjustment of  
the just, assessed, or taxable value of the previous homestead.

You have the right to an informal conference with the property appraiser. This conference is not required and does not change your filing due date. You can present facts that support your claim and the property appraiser can present facts that support the correctness of the assessment. To request a conference, contact your county property appraiser.

### COMPLETED BY THE CLERK OF THE VALUE ADJUSTMENT BOARD (VAB)

Pinellas County Petition #:

Date received:

### COMPLETED BY THE PETITIONER

#### PART 1. Taxpayer Information

Taxpayer name

Representative

Mailing  
address  
for notices

Email

Phone

**Hearing Appearance Preference:** ☐ In Person ☐ Phone ☐ Video I prefer to receive information by ☐ U.S. Mail ☐ Email

- ☐ I am filing this petition after the petition deadline. I have attached a **written** statement of the reasons I filed late and any documents that support my statement.
- ☐ I will not attend the hearing but would like my evidence considered. In this instance only, you must submit duplicate copies of your evidence to the value adjustment board clerk. Florida law allows the property appraiser to cross examine or object to your evidence. The VAB or special magistrate ruling will occur under the same statutory guidelines as if you were present.

#### PREVIOUS HOMESTEAD

#### NEW HOMESTEAD

Parcel ID

Physical  
address

County

#### PART 2. Reason for Petition

Check all that apply.

- ☐ I was denied the transfer of the assessment difference from my previous homestead to my new homestead.
- ☐ I disagree with the assessment difference calculated by the property appraiser for transfer to my new homestead. I believe the amount that should be transferred is: \$ \_\_\_\_\_
- ☐ I filed late with the property appraiser for the transfer of my homestead assessment difference. Late-filed homestead assessment difference petitions must include a copy of the application filed with, and date-stamped by, the property appraiser.
- ☐ My previous homestead is in a different county. I am appealing action of the property appraiser in that county.
- ☐ Enter the time (in minutes) you will need to present your case. Most hearings take 15 minutes. The VAB is not bound by the requested time.
- ☐ There are specific dates my witnesses or I will not be available to attend. I have attached a list of dates.

You have the right to exchange evidence with the property appraiser. To initiate the exchange, you must submit your evidence directly to the property appraiser at least 15 days before the hearing and make a written request for the property appraiser's evidence. At the hearing, you have the right to have witnesses sworn.

You have the right, regardless of whether you initiate the evidence exchange, to receive from the property appraiser a copy of your property record card containing information relevant to the computation of your current assessment, with confidential information redacted. When the property appraiser receives the petition, he or she will either send the property record card to you or notify you how to obtain it online.

Your petition will not be complete until you pay the filing fee. When the VAB has reviewed and accepted it, they will assign a number, send you a confirmation, and give a copy to the property appraiser. Unless the person filing the petition is completing part 4, the taxpayer must sign the petition in part 3. Alternatively, the taxpayer's written authorization or power of attorney must accompany the petition at the time of filing with the signature of the person filing the petition in part 5 (s. 194.011(3), F.S.). **Please complete one of the signatures below.**

**PART 3. Taxpayer Signature**

Complete part 3 if you are representing yourself or if you are authorizing a representative listed in part 5 to represent you without attaching a completed power of attorney or authorization for representation to this form.

Written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.

☐ I authorize the person I appoint in part 5 to have access to any confidential information related to this petition.

Under penalties of perjury, I declare that I am the owner of the property described in this petition and that I have read this petition and the facts stated in it are true.

\_\_\_\_\_  
Signature, taxpayer

\_\_\_\_\_  
Print name

\_\_\_\_\_  
Date

**PART 4. Employee, Attorney, or Licensed Professional Signature**

Complete part 4 if you are the taxpayer's or an affiliated entity's employee or you are one of the following licensed representatives.

I am (check any box that applies):

☐ An employee of \_\_\_\_\_ (taxpayer or an affiliated entity).

☐ A Florida Bar licensed attorney (Florida Bar number \_\_\_\_\_).

☐ A Florida real estate appraiser licensed under chapter 475, Florida Statutes (license number \_\_\_\_\_).

☐ A Florida real estate broker licensed under chapter 475, Florida Statutes (license number \_\_\_\_\_).

☐ A Florida certified public accountant licensed under chapter 473, Florida Statutes (license number \_\_\_\_\_).

I understand that written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.

Under penalties of perjury, I certify that I have authorization to file this petition on the taxpayer's behalf, and I declare that I am the owner's authorized representative for purposes of filing this petition and of becoming an agent for service of process under s. 194.011(3)(h), Florida Statutes, and that I have read this petition and the facts stated in it are true.

\_\_\_\_\_  
Signature, representative

\_\_\_\_\_  
Print name

\_\_\_\_\_  
Date

**PART 5. Unlicensed Representative Signature**

Complete part 5 if you are an authorized representative not listed in part 4 above.

☐ I am a compensated representative not acting as one of the licensed representatives or employees listed in part 4 above AND (check one)

☐ Attached is a power of attorney that conforms to the requirements of Part II of Chapter 709, F.S., executed with the taxpayer's authorized signature OR ☐ the taxpayer's authorized signature is in part 3 of this form.

☐ I am an uncompensated representative filing this petition AND (check one)

☐ the taxpayer's authorization is attached OR ☐ the taxpayer's authorized signature is in part 3 of this form.

I understand that written authorization from the taxpayer is required for access to confidential information from the property appraiser or tax collector.

Under penalties of perjury, I declare that I am the owner's authorized representative for purposes of filing this petition and of becoming an agent for service of process under s. 194.011(3)(h), Florida Statutes, and that I have read this petition and the facts stated in it are true.

\_\_\_\_\_  
Signature, representative

\_\_\_\_\_  
Print name

\_\_\_\_\_  
Date

Keep this information for your files. Do not return this page to the VAB clerk.

### **Informal Conference with Property Appraiser**

You have the right to an informal conference with the property appraiser. This conference is not required and does not change your filing due date. You can present facts that support your claim and the property appraiser can present facts that support the assessment. To request a conference, contact your county property appraiser.

### **PART 1. Taxpayer Information**

**If you will not attend the hearing** but would like your evidence considered, you must submit two copies of your evidence to the VAB clerk before the hearing. The property appraiser may respond or object to your evidence. The ruling will occur under the same statutory guidelines as if you were present.

The information in this section will be used by the VAB clerk to contact you regarding this petition.

### **PART 2. Petition Information and Hearing**

**Provide the time** you think you will need on page 1. The VAB is not bound by the requested time.

**Exchange of Evidence** Rule 12D-9.020(1)(a)-(c), F.A.C.:

(1)(a)1. **At least 15 days** before a petition hearing, the petitioner shall provide to the property appraiser a list of evidence to be presented at the hearing, a summary of evidence to be presented by witnesses, and copies of all documentation to be presented at the hearing.

2. To calculate the fifteen (15) days, the petitioner shall use calendar days and shall not include the day of the hearing in the calculation, and shall count backwards from the day of the hearing. The last day of the period shall be included unless it is a Saturday, Sunday, or legal holiday, in which event the period shall run until the end of the next previous day that is neither a Saturday, Sunday, or legal holiday.

(b) A petitioner's noncompliance with paragraph (1)(a) does not affect the petitioner's right to receive a copy of the current property record card from the property appraiser as described in Section 194.032(2)(a), F.S.

(c) A petitioner's noncompliance with paragraph (1)(a) does not authorize a value adjustment board or special magistrate to exclude the petitioner's evidence. However, under Section 194.034(1)(h), F.S., if the property appraiser asks in writing for specific evidence before the hearing in connection with a filed petition, and the petitioner has this evidence and knowingly refuses to provide it to the property appraiser a reasonable time before the hearing, the evidence cannot be presented by the petitioner or accepted for consideration by the board or special magistrate. Reasonableness shall be determined by whether the

material can be reviewed, investigated, and responded to or rebutted in the time frame remaining before the hearing. These requirements are more specifically described in subsection (8) of this rule and in paragraphs 12D-9.025(4)(a) and (f), F.A.C.

**If you provide this** evidence and make a written request for the property appraiser's evidence, the property appraiser must give you his or her evidence at least seven days before the hearing.

**At the hearing**, you have the right to have witnesses sworn.

### **ADDITIONAL INFORMATION**

#### **Required Partial Payment of Taxes (Section 194.014, F.S.)**

You are required to make a partial payment of taxes if you have a VAB petition pending on or after the payment delinquency date (normally April 1, following the assessment year under review). If the required partial payment is not made before the delinquency date, the VAB will deny your petition. The last day to make a partial payment before the delinquency date is generally March 31. Review your tax bill or contact your tax collector to determine your delinquency date.

You should be aware that even if a special magistrate's recommended decision has been issued, a partial payment is still required before the delinquency date. A special magistrate's recommended decision is not a final decision of the VAB. A partial payment is not required only if the VAB makes a final decision on your petition before April 1. The payment amount depends on the type of petition filed on the property. The partial payment requirements are summarized below.

#### **Value Appeals:**

For petitions on the value of property and portability, the payment must include:

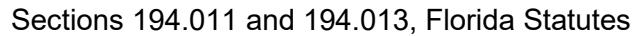
- \* All of the non-ad valorem assessments, and
- \* A partial payment of at least 75 percent of the ad valorem taxes,
- \* Less applicable discounts under s. 197.162, F.S.

#### **Other Assessment Appeals:**

For petitions on the denial of a classification or exemption, or based on an argument that the property was not substantially complete on January 1, the payment must include:

- All of the non-ad valorem assessments, and
- The amount of the ad valorem taxes the taxpayer admits in good faith to owe,
- Less applicable discounts under s. 197.162, F.S.

**Attachment 6**  
**Pinellas County Value**  
**Adjustment Board Form**  
**PC-486MU**



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For parcels of property, enter the last **7** digits of each folio number in the spaces below.  
For tangible personal property accounts, enter each account number in the spaces below.

[illegible]

Total number of parcels or accounts this page: \_\_\_\_\_

**Agenda Item No. 10**

VAB Legal Counsel Rinky Parwani, will provide an update of the pending litigation regarding Petition 2019-0001, *In the District Court of Appeal of the State of Florida Second District, Case No. 2D21-2972*, Neil J. Moran and Lynn Andrews vs. Value Adjustment Board for Pinellas County. Copies of the most recent court filings have been provided to the Board separately from the agenda packet.

**Agenda Item No. 11**

Statistical information for the Value Adjustment Board is enclosed.

## VAB STATISTICS - (Three Year Comparison)

### 2021 VAB Season

Petitions Type	Filed	Withdrawn	Late Filed Denied Hearing	Scheduled Hearings	No Show at Hearings	Present at Hearings	Reduced/Granted
Exemptions/Classifications	23	16	2	5	0	5	0
Real Property	1385	733	14	638	67	571	48
Tangible	165	148	0	17	0	17	17
<b>Total VAB Petitions</b>	<b>1573</b>	<b>897</b>	<b>16</b>	<b>660</b>	<b>67</b>	<b>593</b>	<b>65</b>

### 2020 VAB Season

Petitions Type	Filed	Withdrawn	Late Filed Denied Hearing	Scheduled Hearings	No Show at Hearings	Present at Hearings	Reduced/Granted
Exemptions/Classifications	72	22	1	49	2	47	1
Real Property	1261	741	14	506	60	446	23
Tangible	182	114	0	68	2	66	0
<b>Total VAB Petitions</b>	<b>1515</b>	<b>877</b>	<b>15</b>	<b>623</b>	<b>64</b>	<b>559</b>	<b>24</b>

### 2019 VAB Season

Petitions Type	Filed	Withdrawn	Late Filed Denied Hearing	Scheduled Hearings	No Show at Hearings	Present at Hearings	Reduced/Granted
Exemptions/Classifications	131	66	45	21	1	20	2
Real Property	1203	692	47	464	75	389	40
Tangible	117	83	1	33	0	33	5
<b>Total VAB Petitions</b>	<b>1451</b>	<b>841</b>	<b>93</b>	<b>518</b>	<b>76</b>	<b>442</b>	<b>47</b>

**Agenda Item No. 12**

**OTHER BUSINESS**

Enclosed is a copy of the Affidavit of Publication for the March 9, 2022 Final VAB Meeting as published in the Tampa Bay Times on February 20, 2022.

